

WAR GRAVES AND BATTLE MONUMENTS

Exchange of notes at Brussels June 6 and July 23, 1947

Entered into force July 23, 1947

Amended by agreements of January 17 and 31, 1949,¹ and December 28, 1954, and January 7, 1955²

Terminated by agreement of November 27, 1959³

61 Stat. 3352; Treaties and Other
International Acts Series 1672

*The American Chargé d'Affaires ad interim to the Minister
of Foreign Affairs*

EMBASSY OF THE
UNITED STATES OF AMERICA

No. 927

BRUSSELS, *June 6, 1947*

EXCELLENCY:

I have the honor to inquire whether Your Excellency's Government would be willing to accord to the United States Government the concessions set forth below. These concessions are desired in order to facilitate the interment in Belgium, or the removal to their own country, of the bodies of American nationals killed in the World War of 1939–1945, or whose death in the European theater of operations can be directly attributed to that war, or who died in this theater of operations while employed or otherwise engaged in activities contributing to the prosecution of that war, and to permit the establishment, construction, improvement and proper maintenance of permanent cemeteries for the final burial of, and memorials in commemoration of, American nationals who lost their lives in the above-mentioned war.

I

The Belgian Government grants to the United States of America the right to establish and maintain temporary cemeteries within Belgium subject to such control as is necessary, for the burial of persons who so lost their lives, and to make exhumations therefrom or from other locations for return to the

¹ TIAS 1969, *post*, p. 705.

² 6 UST 992; TIAS 3239.

³ 10 UST 2124; TIAS 4383.

United States or for concentration in permanent cemeteries within Belgium including movement of bodies from other countries into Belgium. In view of the limited area of Belgium and the large number of military cemeteries therein already established, the Government of the United States will limit as much as possible the number of bodies of American Nationals to be moved into Belgium from other countries. No mass movement of bodies from other countries to cemeteries within Belgium for permanent interment will be undertaken by the Government of the United States.

II

The Government of the United States shall be exempted from generally applicable laws and regulations of the Belgian Government relating to hygiene and the securing of permits in connection with the burial, disinterment for re-burial and movement of bodies. However the Government of the United States engages to conduct such work in a manner which will in no way constitute a danger to public health and to make such sanitary arrangements as are necessary for the purpose. Exhumations, burials and movements of bodies shall be exempted from all Belgian taxes, excepting stamp taxes.

III

The Government of the United States may import into Belgium from any country, and re-export therefrom after use thereof, free of customs duties and other taxes, excepting stamp taxes, the equipment, supplies and materials, including means of transportation by air, land or water, as are necessary for the accomplishment of any of the purposes of this agreement. None of such equipment, supplies and/or materials will be sold in Belgium, or be left in Belgium after completion of the mission in which it is used, excepting with the express permission of the Belgian Government.

American personnel designated by the Government of the United States shall be permitted free entry into, and departure from, Belgium.

IV⁴

The Government of the United States shall be permitted the use of railroads, highways, navigable waters, ports, port installations and buildings for office, warehouse and billet purposes, together with the necessary services and Belgian labor, to the extent required for the accomplishment of the purposes of this agreement, subject only to payment of the established rates of compensation therefor.

V

The Belgian Government will acquire such sites for permanent cemeteries (Fields of Honor) and/or memorials, as are deemed necessary by the Govern-

⁴ For a rewording of art. IV, see TIAS 1969, *post*, p. 705.

ment of the United States, with usage thereof in perpetuity reserved to the Government of the United States, free of charge or compensation. Such sites shall be at locations mutually agreed upon and include sufficient ground in addition to burial space, for proper beautification, required approach roads and the construction of such buildings as are essential to the reception of visitors, housing of caretakers and maintenance purposes. Land so acquired, and the buildings and improvements thereon, shall be exempt from taxes excepting the registration tax. The right to the usage of such lands includes the right to plan, design, layout and improve permanent cemeteries, memorials, monuments and other buildings thereon, and to beautify the grounds and provide for the perpetual custody and maintenance of such cemeteries and memorials, upon receiving prior approval of competent Belgian authorities. No construction, including the establishment of simple inclosures, may be undertaken within 10 meters of foreign territory, or within 5 meters of any road, the center of which constitutes an international boundary line.

VI

Salaries and other remuneration paid by the United States to personnel who are citizens of the United States while engaged in the operations contemplated by this agreement, shall be exempted from any and all forms of taxation, direct or indirect, excepting however that such citizens, if domiciled in, or having their permanent residence in Belgium, shall be liable for payment of the professional tax and the national emergency tax on their earnings and also the complimentary personal tax. It is understood that if a treaty for the avoidance of double taxation, now under negotiation between the Belgian and United States Governments, is adopted and supplemented by law, American personnel in charge of permanent cemeteries will be exempted from tax on their earnings. Pending adoption of such treaty, temporary postponement of taxation on such earnings may be arranged if expressly requested by competent United States authorities, with indication of names and addresses of the persons concerned.

VII

The provisions of this agreement shall apply with equal force and effect to the shipment of remains from other foreign countries into Belgium and the disposition thereof, where the next of kin reside in Belgium or one of its possessions or territories and request final interment of remains in a permanent United States Military Cemetery in Belgium.

VIII

The Belgian Government will undertake to initiate legislation in the Belgian Parliament for the exemption from stamp taxes and other taxes not expressly waived in this agreement, referred to in paragraphs II, III and V above.

IX

The rights, privileges and prerogatives reserved to the United States herein shall be exercised prior to 1 January 1955, except as relates to use of lands acquired for permanent cemeteries and/or memorials, including improvements thereto and buildings constructed thereon, which shall run in perpetuity.

I take this occasion to renew to Your Excellency the assurances of my highest consideration.

THEODORE C. ACHILLES
Charge d'Affaires, a.i.

His Excellency
Monsieur PAUL HENRI SPAAK
Minister for Foreign Affairs
Brussels

The Minister of Foreign Affairs to the American Ambassador

[TRANSLATION]

MINISTRY OF FOREIGN AFFAIRS
AND FOREIGN COMMERCE

No. 55.828/Pr/Cim. Mil. Am.

BRUSSELS, July 23, 1947

MR. AMBASSADOR:

Referring to the Embassy's note No. 927 dated June 6, 1947, I have the honor to inform Your Excellency that the Belgian Government is happy to signify to the Government of the United States its agreement concerning the privileges enumerated below, which are intended to permit the burial in Belgian territory, or the repatriation, of the remains of American citizens who were killed during the World War of 1939 to 1945, or whose death in the European theater of operations may be ascribed directly to that war, or who died in the said theater of operations while they were employed or were otherwise taking part in activities for carrying on the war, and the establishment, construction, laying out, and proper maintenance of permanent cemeteries for the final burial of American citizens who lost their lives in the said war, as well as of monuments intended to commemorate them.

I. The Belgian Government grants to the United States of America the right to establish and maintain temporary cemeteries in Belgium, subject to the necessary supervision, to bury therein American citizens who died as stated above, as well as the right to exhume bodies from such temporary cemeteries and from other places in order to take them back to the United States or to bring them together in permanent cemeteries in Belgium, in-

cluding the right to transport bodies from other countries to Belgium. In view of the exiguity of the Belgian territory and the great number of military cemeteries which are already there, the Government of the United States will limit as far as possible the number of bodies of American citizens which are transported from other countries to Belgium. The Government of the United States will not undertake the mass transportation of bodies from other countries to cemeteries in Belgium with a view to their final burial.

II. The Government of the United States will not be subject to the laws and regulations of the Belgian Government which are generally applicable relative to hygiene and the obtaining of the necessary permits for burying, exhuming, reburying and transporting the bodies. However, the Government of the United States will promise to carry out that work so that it will not constitute a danger to public health and to take the sanitary measures necessary for that purpose. The exhumations, burials and transportation of the bodies shall be exempt from all Belgian taxes.

III. The Government of the United States may import into Belgium, from any country whatsoever, and re-export therefrom after using them, with exemption from customs duties and other charges, the equipment, supplies and materials, including such means of transportation by air, land or water, as may be necessary for fulfilling the purposes of the present Agreement.

No part of such equipment, supplies and/or materials shall be sold in Belgium or left in Belgium after the completion of the mission for which they have been used, except by the express authorization of the Belgian Government.

The American personnel appointed by the Government of the United States may enter Belgian territory freely and depart freely therefrom.

IV. The Government of the United States may use the railroads, roads, navigable waterways, ports, harbor installations and buildings for use as offices, storage and lodging, and draw upon the necessary Belgian services and man power to the extent required for fulfilling the purposes of the present Agreement, on the sole condition of paying the remuneration therefor at the established rates.

V. The Belgian Government will acquire, in order to establish thereon the permanent cemeteries (Fields of Honor) and (or) monuments, and plots of land which the Government of the United States deems necessary, and of which the said Government of the United States shall have the perpetual use, without being compelled to pay charges or compensation. The locations of these plots of land shall be chosen by mutual agreement and the plots shall have sufficient area to include, in addition to the graves, such embellishments and roads of approach as may be necessary as well as the construction of the buildings required for the reception of visitors, the quarters of gar-

deners, and the storage of maintenance equipment. The land acquired under these conditions and the buildings and improvements added shall be tax-exempt.

The right to use the plots in question shall include also the right to plan, design, mark out and lay out the permanent cemeteries, monuments and other structures which will be built there, as well as to embellish the plots and to take the necessary measures for the perpetual guarding and maintaining of the cemeteries and monuments, after approval by the proper Belgian authorities. No construction, including the creation of simple enclosures, shall be undertaken less than 10 meters from a foreign territory or less than 5 meters from a road the axis of which constitutes a boundary.

VI. The wages and other remuneration paid by the United States to the personnel of American nationality engaged in the work contemplated by the present agreement shall be exempt from every kind of direct or indirect tax; it being understood, however, that the members of such personnel who are domiciled in Belgium or who have their permanent residences in that country shall be subject to the professional tax and the national emergency tax on their salaries, as well as on the supplementary personal tax. It is understood that, if the agreement to prevent double-taxation which is being negotiated at the present time between the Belgian Government and the Government of the United States is adopted and ratified, the American personnel concerned with the cemeteries shall be exempt from the income-tax. Pending adoption of that agreement, it may be agreed to postpone provisionally the collection of the income-tax, if the proper American authorities make an express request to that effect, indicating the names and addresses of the persons concerned.

VII. The provisions of the present Agreement shall apply with the same force and effect to the transportation of mortal remains by sea to Belgium from foreign countries, as well as to their burial, if the next of kin live in Belgium or in one of its territories or possessions and request that they be buried definitively in a permanent cemetery of the United States in Belgium.

VIII. The Belgian Government pledges itself to submit to the Belgian Parlement, should the occasion arise, such proposed laws as may be found necessary for exemption from the various charges and fees which have not been the subject of a formal exemption in the present Agreement.

IX. The rights, privileges and prerogatives reserved for the United States by virtue of the present Agreement shall be exercised before January 1, 1955, except when it is a question of the use of land acquired for the purpose of making permanent cemeteries and (or) for the purpose of erecting monuments thereon, including the appurtenances thereof and the buildings which

will be erected there, in which cases the said rights, privileges and prerogatives shall be perpetual.

I avail myself of this occasion, Mr. Ambassador, to renew to Your Excellency the assurances of my very high consideration.

For the Minister of Foreign Affairs:
The Secretary General ad interim,
DE ROMRÉE

His Excellency
Admiral ALAN GOODRICH KIRK,
Ambassador of the United States of America
Brussels